

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: 21 July 2021

SUBJECT: FY 2020-2021 Tax Collector's Settlement;
Approval of Bond Amounts for Tax Collector/Deputy;
FY 2021-2022 Tax Order For Collection

PRESENTER: Darlene Burgess, Tax Administrator

ATTACHMENT(S): Proposed Order and Resolution

SUMMARY OF REQUEST:

It is time once again for the delivery of the tax receipts to the Henderson County Tax Collector; however before they can be delivered, the following must occur (pursuant to N.C.G.S. 105-352):

- (a) **PREPAYMENTS.** The Tax Collector must deliver any duplicate bills printed for prepayments received by the Tax Collector to the Finance Director and demonstrate to the Finance Director's satisfaction that all prepayments received have been deposited.
- (b) **SETTLEMENT.** The Tax Collector must make settlement with the Board of Commissioners for all taxes placed in his hands for collection for the past year.
- (c) **BOND.** The Board of Commissioners must approve the bond to be issued for the Tax Collector and Deputy Tax Collector for Delinquent Taxes.
- (d) **ORDER OF COLLECTION.** An Order of Collection must be adopted at today's meeting, which will charge the Tax Collector with the collection of FY 2021-2022 taxes, plus all outstanding delinquent taxes.

The tax collector will be available to present further information on this matter.

BOARD ACTION REQUESTED:

Approval of tax collector's settlement for FY 2020-2021 taxes and approval of order of collection and charge for FY 2021-2022 taxes.

If the Board is so inclined, the following motion is suggested:

I move that the Board approve the tax collector's settlement for Fiscal Year 2020-2021 taxes, and further approve the bonds, the order of collection and charge for collection to the tax collector for Fiscal Year 2021-2022 taxes.

HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PHONE: (828) 697-5595

FAX: (828) 697-4652

Darlene Burgess
Tax Administrator

July 21, 2021

Henderson County Board of Commissioners
Henderson County Historic Courthouse
1 Historic Courthouse Square, Suite 1
Hendersonville, NC 28792

RE: Tax Collector's Settlement: FY2020-2021

Dear Henderson County Commissioners:

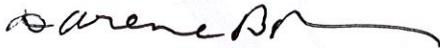
Attached please find the Preliminary Report for FY2020-2021 along with the Settlement for Current-Year Taxes and Delinquent Taxes. A list of all unpaid tax liens is available for your review in the Office of the Clerk to the Board.

I am happy to report that as of the close of FY2020-2021, the Henderson County Tax Collector's Office collected 99.19% of the annual tax bills and 99.40% processed through Tax & Tag Together, for an aggregate collection percentage of 99.20%.

I would like to take the opportunity to thank the staff for their hard work and dedication toward these accomplishments. The annual collection percentage, as reported, exceeds the FY2019-2020 statewide average of 99.07% for annual tax bills.

Thank you for the opportunity to be of service to you.

Respectfully submitted,



Darlene Burgess
Henderson County Tax Administrator

PRELIMINARY REPORT FOR FISCAL YEAR 2020-2021

TO: Henderson County Board of Commissioners
FROM: Darlene Burgess, Tax Administrator
DATE: 21 July 2021

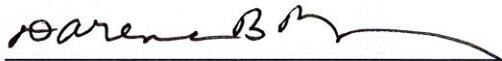
In accordance with N.C.G.S. 105-373(a)(1), I respectfully submit the following Report:

Attached to this Report is (1) a list of the persons owning real property whose taxes for 2020 remain unpaid, along with the principal amount owed by each person; and (2) a list of the persons not owning real property whose personal property taxes for 2020 remain unpaid, along with the principal amount owed by each person.

In compliance with N.C.G.S. 105-373(a)(3), attached hereto is a Report entitled "Settlement for Current Taxes for Fiscal Year 2019-2020" dated 30 June 2021 setting forth my full settlement for all taxes in my hands for collection for the fiscal year 2020-2021.

Further, I hereby certify that I have made diligent efforts to collect the taxes due from the persons listed in such a manner that is reasonably necessary.

Respectfully submitted,



Darlene Burgess, Tax Administrator

SWORN TO AND SUBSCRIBED BEFORE ME, this 8 day of July, 2021.



Notary Public

My Commission expires:

3-9-2024

JENNIFER P SCOTT
Notary Public, North Carolina
Henderson County
My Commission Expires
March 09, 2024

SETTLEMENT FOR CURRENT TAXES: FY 2020-2021

Report date 30 June 2021

CHARGES TO THE TAX COLLECTOR:

	Tax & Penalty	Interest	Charge	Credit	Difference
Total amount of all taxes placed in the Tax Collector's hands for collection for the year:					
G01 General County	86,466,757.02	148,830.23	86,615,587.25	86,615,587.25	0.00
Total General County					
<u>Fire Districts:</u>					
F15 Bat Cave	126,192.47	294.94	126,487.41	126,487.41	0.00
F01 Blue Ridge	1,389,845.52	2,949.50	1,392,795.02	1,392,795.02	0.00
F09 Dana	782,519.38	1,769.74	784,289.12	784,289.12	0.00
F03 Edneyville	999,049.72	2,893.59	1,001,943.31	1,001,943.31	0.00
F04 Etowah-Horse Shoe	1,472,155.75	1,970.03	1,474,125.78	1,474,125.78	0.00
F05 Fletcher	1,152,325.60	2,086.21	1,154,411.81	1,154,411.81	0.00
F11 Gerton	180,565.01	210.80	180,775.81	180,775.81	0.00
F06 Green River	615,890.69	1,944.23	617,834.92	617,834.92	0.00
F08 Mills River	179,371.59	422.65	179,794.24	179,794.24	0.00
F07 Mountain Home	1,796,310.58	2,160.53	1,798,471.11	1,798,471.11	0.00
F12 Raven Rock	250,206.41	415.07	250,621.48	250,621.48	0.00
F02 Valley Hill	1,713,818.68	3,200.03	1,717,018.71	1,717,018.71	0.00
Total Fire Districts					
<u>Municipal Districts:</u>					
C10 City of Hendersonville	10,034,106.28	16,782.08	10,050,888.36	10,050,888.36	0.00
Downtown - Main St D13	304,388.42	592.68	304,991.10	304,991.10	0.00
Seventh Avenue D17	33,168.12	132.94	33,301.06	33,301.06	0.00
C20 Town of Laurel Park	1,801,890.53	1,071.37	1,802,961.90	1,802,961.90	0.00
C30 City of Saluda	21,729.84	14.28	21,744.12	21,744.12	0.00
C40 Town of Fletcher	0.00	0.00	0.00	0.00	0.00
C50 Village of Flat Rock 51	0.00	0.00	0.00	0.00	0.00
Village of Flat Rock 52	0.00	0.00	0.00	0.00	0.00
Village of Flat Rock 56	0.00	0.00	0.00	0.00	0.00
Town of Mills River	0.00	0.00	0.00	0.00	0.00
Total Municipal Districts					
SUBTOTAL	\$109,320,301.61	\$18,593.35	\$127,913,894.96	\$127,913,894.96	0.00

TOTAL CHARGE TO TAX COLLECTOR \$109,508,042.51

CREDITS TO THE TAX COLLECTOR:

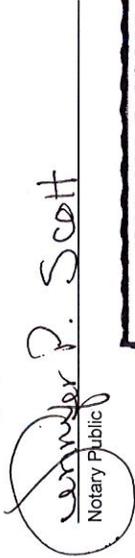
All sums deposited by the Tax Collector to the credit of the Taxing Unit:		Deposits	Adjustments	Releases	Interest	Outstanding Tax / Liens against Real & Personal Property	Outstanding Tax / Liens against Registered Motor Vehicles
G01 General County		85,278,650.54	410,131.64	65,987.87	148,830.23	711,986.97	0.00
Total General County							
Fire Districts:							
F15	Bat Cave	124,657.30	343.56	15.13	294.94	1,176.48	0.00
F01	Blue Ridge	1,368,446.51	3,247.91	142.37	2,949.50	18,008.73	0.00
F09	Dana	773,482.85	773.05	130.07	1,769.74	8,133.41	0.00
F03	Edneyville	977,581.37	2,578.20	6,702.02	2,893.59	12,188.13	0.00
F04	Etowah-Horse Shoe	1,455,714.60	8,119.13	109.26	1,970.03	8,212.76	0.00
F05	Fletcher	1,129,110.17	17,086.14	96.46	2,086.21	6,032.83	0.00
F11	Gerton	179,602.51	0.00	15.80	210.80	946.70	0.00
F06	Green River	609,379.01	829.02	61.73	1,944.23	5,620.93	0.00
F08	Mills River	176,204.56	191.59	19.18	422.65	2,956.26	0.00
F07	Mountain Home	1,749,512.67	30,995.33	402.93	2,160.53	15,399.65	0.00
F12	Raven Rock	247,048.26	539.88	21.40	415.07	2,596.87	0.00
F02	Valley Hill	1,701,627.07	2,620.09	120.45	3,200.03	9,451.07	0.00
	Total Fire Districts	10,492,366.88	67,323.90	7,836.80	20,317.32	90,723.82	0.00
Municipal Districts:							
C10	City of Hendersonville	9,855,294.81	54,453.23	5,398.07	16,782.08	118,960.17	0.00
	Downtown - Main St D13	296,231.94	4,144.30	5.51	592.68	4,016.67	0.00
	Seventh Avenue D17	31,602.11	77.86	1.67	132.94	1,486.48	0.00
C20	Town of Laurel Park	1,797,179.17	1,773.41	30.48	1,071.37	2,907.47	0.00
C30	City of Saluda	21,729.53	0.00	0.31	14.28	0.00	0.00
C40	Town of Fletcher	0.00	0.00	0.00	0.00	0.00	0.00
C50	Village of Flat Rock 51	0.00	0.00	0.00	0.00	0.00	0.00
	Village of Flat Rock 52	0.00	0.00	0.00	0.00	0.00	0.00
	Village of Flat Rock 56	0.00	0.00	0.00	0.00	0.00	0.00
C60	Town of Mills River	0.00	0.00	0.00	0.00	0.00	0.00
	Total Municipal Districts	12,002,037.56	60,448.80	5,436.04	18,593.35	127,370.79	0.00
	TOTAL	\$107,773,054.98	\$537,904.34	\$79,260.71	\$187,740.90	\$930,081.58	\$0.00

TOTAL CREDITS TO TAX COLLECTOR: \$109,508,042.51

Respectfully Submitted,



Darlene Burgess, Tax Administrator



Notary Public

JENNIFER P SCOTT
 Notary Public, North Carolina
 Henderson County
 My Commission Expires
 March 09, 2024

SWORN TO AND SUBSCRIBED BEFORE ME this 8 day of July, 2021.

My Commission expires: 3.9.2024

Resolution Approving the Settlement with the Tax Collector for the 2020-2021 Tax Year

WHEREAS, N.C.G.S. 105-352 requires that settlement be made with the Tax Collector for the taxes charged to the Tax Collector in the previous tax year prior to delivery of the tax receipts to the Tax Collector for the current tax year, said settlement being conducted in accordance with N.C.G.S. 105-373; and

WHEREAS, N.C.G.S. 105-373 requires that settlement be made for both taxes charged to the Tax Collector in the previous tax year, and for all delinquent taxes charged to the Tax Collector, there being a specified format for current tax year settlements, but not delinquent taxes; and

WHEREAS, the Henderson County Board Commissioners has received a proposed settlement for the 2020-2021 tax year taxes, and all delinquent taxes charged to the Tax Collector for prior tax years;

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The Settlement for the 2020-2021 taxes charged to the Tax Collector is hereby approved. The Board finds:
 - a. All prepayments received by the Tax Collector were properly deposited;
 - b. The settlement is in proper form;
 - c. A diligent effort was made to collect from the person who were legally obligated to pay their taxes for the 2020-2021 fiscal year; and
 - d. Those persons identified in the report of insolvents submitted by the Tax Collector are found to be insolvents. The insolvents list shall be entered into the minutes and credited to the Tax Collector as part of this settlement.
2. The Settlement for the delinquent taxes charged to the tax collector for the previous fiscal years is hereby approved. The Board finds that the settlement for the delinquent taxes is in an appropriate form.

THIS the 21st day of July, 2021.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
William Lapsley, Chairman

Attest: (County Seal)

Denisa Lauffer, Clerk to the Board

HENDERSON COUNTY TAX COLLECTOR
200 North Grove Street, Suite 66
Hendersonville, NC 28792

Darlene Burgess
Tax Administrator

Phone: 828/697-5595
Fax: 828/698-6153
www.hendersoncountync.gov/tax

July 21, 2021

Henderson County Board of Commissioners
Henderson County Historic Courthouse
1 Historic Courthouse Square, Suite 1
Hendersonville, NC 28792

RE: FY 2020-2021 Progress Report regarding Delinquent Property Tax Collections

Dear Henderson County Commissioners:

For FY2020-2021, we collected \$1,122,004.66 in prior-year taxes, plus all applicable fees and interest. At the close of this fiscal year, we have collected 99.60% of our prior-year (2019) annual tax bills (real property and listed personal property), and 99.75% for all previous years (including 2019 and years beyond our ten-year reach for enforced remedies.)

The responsibilities of the Deputy Tax Collector and staff include the monitoring and administration of statutorily-provided remedies used to collect delinquent tax. We have generated a great amount of revenue this year through the use of these remedies and are pleased to provide the following details on our efforts. While each effort is not always successful, our staff tirelessly explores all remedies for collection of delinquent taxes.

- Payment Arrangements: 247 new arrangements created, potential collection of \$785,548.27.
- Bank Attachments: 462 new actions created, potential collection of \$611,106.90.
- Wage Garnishments: 836 new actions created, potential collection of \$519,161.84.
- Rent Attachments: 2 new actions created, potential collection of \$14,558.10.
- Pre-foreclosure: 91 new actions created, potential collection of \$117,069.20.
- Monies: 105 new actions created, potential collection of \$99,102.52.
- NC Debt Setoff: 6,510 new actions created, \$1,734,597.70 total taxes submitted for possible setoff.

The progress relating to delinquent tax collections has truly been a team effort based on persistence, commitment, dedication and pride in carrying out our statutory charge. Thank you for the opportunity to be of service to you as the governing body, and to our fellow taxpayers and citizens.

Respectfully submitted,



Luke Small
Deputy Tax Collector

Darlene Burgess
Tax Administrator

FY2020-2021 Delinquent Property Tax Collections

DELINQUENT PROPERTY TAX COLLECTED FOR GENERAL COUNTY:					
TAX YEAR	TOTAL COUNTY LEVY CREDIT (Tax + Late List Penalties + Rebates and Releases)		ACCRUED INTEREST COLLECTED + COSTS COLLECTED	TOTAL COUNTY CASH COLLECTED (includes Tax, Penalties, Interest & Costs)	YEAR END COUNTY LEVY DUE
	Regular	RMV			
2019	707,661.65	0.00	71,365.98	669,420.23	337,835.72
2018	116,353.18	0.00	29,041.32	144,033.20	145,588.11
2017	34,057.62	0.00	11,242.45	44,845.74	65,955.81
2016	12,715.16	0.00	5,938.11	18,293.45	49,930.28
2015	6,739.51	0.00	3,096.02	9,554.22	49,222.47
2014	2,534.21	0.00	1,792.17	4,138.80	48,764.04
2013	2,161.30	1,171.35	1,428.82	3,463.56	57,250.45
2012	1,817.25	1,179.43	1,441.50	3,142.51	53,792.22
2011	1,909.82	919.96	2,301.72	4,211.54	64,635.98
2010	738.82	736.02	956.17	1,694.99	70,017.22
2009/Prior	3,708.35	3,320.24	3,589.98	6,938.89	1,117,026.27
TOTAL:	890,396.87	7,327.00	132,194.24	909,737.13	2,060,018.57

DELINQUENT PROPERTY TAX COLLECTED FOR MUNICIPALITIES:					
MUNICIPALITY	TOTAL CITY LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)		ACCRUED INTEREST COLLECTED + COSTS COLLECTED	TOTAL CITY CASH COLLECTED (includes Tax, Penalties, Interest & Costs)	YEAR END CITY LEVY DUE
	Regular	RMV			
Hendersonville	90,087.48	620.44	7,772.20	91,296.09	52,991.29
Diown - Main St	1,777.29	0.00	103.19	1,880.48	1,370.17
Seventh Ave	509.87	1.05	37.45	547.32	664.40
Laurel Park	5,345.17	37.50	398.84	5,744.01	658.46
Saluda	0.00	0.00	0.00	0.00	0.00
Fletcher	0.00	225.72	0.00	0.00	0.00
Flat Rock 51	0.00	7.95	0.00	0.00	0.00
Flat Rock 52	0.00	0.00	0.00	0.00	0.00
Flat Rock 56	0.00	0.00	0.00	0.00	0.00
Mills River	0.00	55.22	0.00	0.00	0.00
TOTAL:	97,719.81	947.88	8,311.68	99,467.90	55,684.32

DELINQUENT PROPERTY TAX COLLECTED FOR FIRE DISTRICTS:

FIRE DISTRICT	TOTAL SPECIAL DISTRICT LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)		ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL SPECIAL DISTRICT CASH COLLECTED (Includes Tax, Penalties, Interest & Costs)		YEAR END SPECIAL DISTRICT LEVY DUE	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
Bat Cave	2,433.24	8.81	356.77	7.51	2,790.01	16.32	6.90	820.06
Blue Ridge	16,859.73	161.84	2,467.82	264.32	18,416.10	416.16	1,156.53	33,397.95
Dana	14,516.39	145.31	1,932.65	199.22	16,355.82	304.44	377.35	17,101.56
Edneyville	14,902.33	188.93	1,899.57	173.31	16,740.71	362.24	583.75	18,123.35
Etowah/HS	30,268.42	104.68	1,484.07	114.71	13,906.48	219.39	665.74	12,892.74
Fletcher	7,866.06	158.43	987.91	124.94	8,654.02	283.36	650.82	14,518.77
Gerton	313.41	10.42	49.31	26.70	362.54	37.12	3.50	924.64
Green River	5,963.59	33.93	828.54	30.25	6,790.49	64.18	148.89	5,325.77
Mills River	2,544.83	13.85	420.18	23.41	2,963.08	37.26	509.14	6,398.87
Mtn Home	11,644.23	139.85	1,315.73	180.06	12,266.74	319.91	487.23	24,583.53
Raven Rock	1,921.22	0.00	258.69	0.00	2,174.08	0.00	80.39	1,220.64
Valley Hill	20,999.01	70.50	2,809.07	94.17	23,807.67	164.67	356.74	15,616.30
Valley Hill #2	15.68	6.90	3.11	18.91	6.36	25.81	29.66	1,571.85
TOTAL:	130,248.14	1,043.45	14,813.42	1,207.51	125,234.10	2,250.86	5,056.64	152,496.03

TOTAL DELINQUENT PROPERTY TAX COLLECTED:

	TOTAL LEVY CREDIT		ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL CASH COLLECTED		YEAR END LEVY DUE	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
General County								
Municipalities								
Fire Districts								
TOTAL:								

Notes:

- (1) Differences in the sum of Levy Credit + Accrued Interest and Total Cash Collected is attributable to Rebates (aka Releases) and Refunds
- (2) The Year End Levy Due columns include amounts due for years prior to 2009 which are legally unenforceable.

Respectfully Submitted,

Darlene Burgess
Darlene Burgess, Tax Administrator

SWORN TO AND SUBSCRIBED BEFORE ME this 8 day of July, 2021.

Jennifer P. Scott
Notary Public

My Commission expires: 3-9-2024

JENNIFER P SCOTT
Notary Public, North Carolina
Henderson County
My Commission Expires
March 09, 2024

Resolution Setting the Bond Amounts for the Tax Collector and Deputy Tax Collector

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts are delivered to the Tax Collector for collection, the Board of Commissioners must approve a bond amount for the Tax Collector and Deputy Tax Collector; and

WHEREAS, the Board of Commissioners is desirous of complying with N.C.G.S. 105-352;

NOW THEREFORE IT BE RESOLVED AS FOLLOWS:

1. The Bond amount for the Tax Collector shall be set at \$1,000,000 through August of 2022.
2. The bond amount for the Deputy Tax Collector shall be set at \$250,000 to run through August of 2022.

THIS the 21st day of July, 2021.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
William Lapsley, Chairman

Attest: (County Seal)

Denisa Lauffer, Clerk to the Board

Resolution Adopting the Order of Collection for the 2021-2022 Tax Year

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts for the 2021-2022 Tax Year may be delivered to the Tax Collector for collection the following must occur: (1) the Tax Collector must deliver any duplicate bills printed for prepayments received by the Tax Collector to the Finance Director and demonstrate to the Finance Director's satisfaction that all prepayments received have been deposited; (2) the Tax Collector must make settlement with the Board of Commissioners for all taxes placed in his hands for collection for the 2020-2021 tax year; and (3) the Board of Commissioners must approve the bonds proposed for the Tax Collector (and the Deputy Tax Collector) for collection of all taxes charged for the 2021-2022 Tax Year and all delinquent taxes

WHEREAS, prepayments were received for 2021 taxes; and

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2020-2021 tax year, including the delinquent taxes; and

WHEREAS, The Board of Commissioners has approved the bonds proposed for the Tax Collector and the Deputy Tax Collector;

NOW THEREFORE BE IT RESOLVED that the order of collection attached hereto is hereby adopted.

THIS the 21st day of July, 2021.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
William Lapsley, Chairman

Attest: (County Seal)

Denisa Lauffer, Clerk to the Board

STATE OF NORTH CAROLINA

ORDER OF COLLECTION

COUNTY OF HENDERSON

TO THE TAX COLLECTOR OF HENDERSON COUNTY:

You, Darlene Burgess, are hereby authorized, empowered, and commanded to collect the taxes, including current, insolvent and delinquent, set forth in the tax records filed in the Office of the Assessor for Henderson County and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Henderson, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

WHEREAS, the County of Henderson includes the following unincorporated districts: Blue Ridge Fire District, Valley Hill Fire District, Edneyville Fire District, Etowah-Horseshoe Fire District, Fletcher Fire District, Green River Fire District, Mountain Home Fire District, Mills River Fire District, Dana Fire District, Gerton Fire District, Raven Rock Fire District, and Bat Cave Fire District. You are hereby ordered to collect on their behalf in accordance with paragraph one of this Order of Collection.

WHEREAS, an Interlocal Agreement for Tax Collection was made effective July 15th, 2015 between the County of Henderson and City of Saluda, you are hereby authorized and empowered to collect on their behalf in accordance with paragraph one of this Order of Collection and the adopted Interlocal Agreement.

WHEREAS, an Interlocal Agreement for Tax Collection was made effective July 1st, 2019 between the County of Henderson and City of Hendersonville, you are hereby authorized and empowered to collect on their behalf in accordance with paragraph one of this Order of Collection and the adopted Interlocal Agreement.

WHEREAS, the City of Hendersonville contains two special districts: Downtown-Main Street and Seventh Avenue, you are hereby authorized and empowered to collect on their behalf in accordance with paragraph one of this Order of Collection and the adopted Interlocal Agreement.

WHEREAS, an Interlocal Agreement for Tax Collection was made effective July 1st, 2019 between the County of Henderson and Town of Laurel Park, you are hereby authorized and empowered to collect on their behalf in accordance with paragraph one of this Order of Collection and the adopted Interlocal Agreement.

WITNESS my hand and official seal, this 21st day of July, 2021.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
William Lapsley, Chairman

ATTEST: (OFFICIAL SEAL)

Denisa Lauffer, Clerk to the Board